

Exhibit A



ZELNICK, MANN AND WINIKUR, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Members of:
American Institute of
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Pennsylvania Institute of
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**CURRICULUM VITAE OF
ALAN B. WINIKUR, CPA/ABV/CFF**

Director of Taxation, Zelnick, Mann and Winikur, P.C., a Certified Public Accounting firm located in Bala Cynwyd, PA. In this capacity I am in charge of all tax functions including research, review and examinations at the Federal, state and local level. I am also involved in investigative accounting, matrimonial accounting, business valuations and serve as a consultant to a group of forensic economists involved in litigation support.

Prior to my entry into the field of public accounting, I was an Internal Revenue service agent for eight years. In this capacity I examined returns of individuals, partnerships, fiduciaries and corporations. This required the application of audit and investigative procedures in the review of business activities and records to determine correct tax liability.

Professional Credentials

Certified Public Accountant - Pennsylvania
Member of the Pennsylvania and American Institute of Certified Public Accountants
Accredited in Business Valuation, AICPA
Certified in Financial Forensics, AICPA
Member-Forensic and Litigation Support Section, AICPA
Institute of Business Appraisers - Member, Plantation, FL.
Philadelphia Estate Planning Council-Member
Graduate work in the MBA Program of Drexel University
B.S. in Accounting, Philadelphia University
Participated in numerous seminars in the specialty areas of the accountant's role in litigation support and trial testimony, business valuations and matrimonial accounting

6/21/2017

**LITIGATION SUPPORT
ASSIGNMENTS AND/OR EXPERT WITNESS
TESTIMONY - ALAN B. WINIKUR**

ASSIGNMENT**CAPACITY**

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| <ul style="list-style-type: none"> • Analysis and projection of economic loss of income | <ul style="list-style-type: none"> • Personal injury lawsuit |
| <ul style="list-style-type: none"> • Damages; analysis of brokerage statements in litigation against inappropriate trading practices against major stock trading firm. | <ul style="list-style-type: none"> • Negotiated settlement - American Arbitration Association |
| <ul style="list-style-type: none"> • Damages;
Family partnership dispute | <ul style="list-style-type: none"> • Court of Common Pleas,
Montgomery County • Depositions |
| <ul style="list-style-type: none"> • Damages;
Analysis of books and records of law firm partnership dissolution | <ul style="list-style-type: none"> • Negotiated settlement |
| <ul style="list-style-type: none"> • Court appointed accountant by Judge Louis C. Bechtle, United States District Court, Eastern District of Pennsylvania.
Orthopedic Bone Screw Products Liability Litigation MDL No. 1014.
Review of time and expense submissions of Plaintiff's Legal Committee members and common benefit attorneys.
Testimony in United States District Court of summary of lodestar calculations and expense reimbursements for attorneys. Assisted in the claims administration process. | <ul style="list-style-type: none"> • National Multi-District Litigation |
| <ul style="list-style-type: none"> • Court appointed accountant by Judge Louis C. Bechtle, United States District Court, Eastern District of Pennsylvania.
Diet Drug Products Liability Litigation MDL N. 1203. Review of time and expense submissions of Plaintiff's Management Committee members and common benefit attorneys. | <ul style="list-style-type: none"> • National Multi-District Litigation |

ASSIGNMENT

CAPACITY

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| • Analysis and projection of economic loss of income | • Personal injury lawsuit |
| • Valuation of seven stress testing medical imaging centers | • Needed for buyout of shareholders and partners for compliance with safe harbor provisions of Medicare regulations |
| | • Limited partnership to be subsequently performed |
| • Valuation of dental practice; Martial dissolution | • Court of Common Pleas, Montgomery County |
| | • Depositions |
| • Valuation of motel, restaurant and lounge in major resort area; Martial dissolution | • Negotiated settlement |
| | • Depositions |
| • Valuation of legal practice; Martial dissolution | • Family Court, Montgomery County |
| | • Depositions |
| • Valuation of a wholesale beverage distribution company; Valuation of an equipment leasing company | • Estate and Pennsylvania inheritance tax filings |
| • Valuation of nursing home | • Estate and Pennsylvania inheritance tax filings |
| • Analysis and projection of economic loss of income | • Personal injury lawsuit |
| • Valuation of a marble tile installer | • Estate and Pennsylvania inheritance tax filings |
| • Valuation of minority interests in various real estate general partnerships | • Estate and Pennsylvania inheritance tax filings |
| • Valuation of a family limited partnership | • Gift tax filings |

ASSIGNMENT

- Court appointed accountant as tax consultant for a Court appointed Receiver in a "Ponzi scheme" United States District Court, Eastern District of Pennsylvania.
- Court appointed accountant by Judge Donald M. Middlebrooks, United States District Court, Southeastern District of Florida.
Trasylol Products Liability Litigation-MDL-1928.
Ecrow Agent for Common Benefit Fund and account for all activity of the fund.
Also responsible for review of time and expense submissions of Plaintiff Steering Committee members and common benefit attorneys.
- Court appointed accountant by Judge Cynthia M. Rufe, United States District Court, Eastern District of Pennsylvania.
Avandia Marketing, Sales Practices and Products Liability Litigation- MDL 1871.
Responsible for review of time and expense submissions of Plaintiff Steering Committee members and common benefit attorneys.
- Court appointed accountant by Judge Anita B. Brody, United States District Court, Eastern District of Pennsylvania
National Football League Players' Concussion Injury Litigation-MDL 2323.
Responsible for review of time and expense submissions of Plaintiff Steering Committee members and common benefit attorneys.

CAPACITY

- SEC Investigation; forensic accounting
- National Multi-District Litigation
- National Multi-District Litigation
- National Multi-District Litigation

ASSIGNMENT

- Forensic accounting project related to financial condition in an arson investigation
- Forensic accounting project related to minority shareholder litigation.
- Forensic accounting project related to disability insurance litigation
- Court appointed accountant by Judge Lawrence F. Stengel, United States District Court, Eastern District of Pennsylvania **Tylenol Marketing, Sales Practices and Products Liability Litigation- MDL 2436.** Responsible for review of time and expense submissions of Plaintiff Steering Committee members and common benefit attorneys.
- Court appointed accountant by Judge Freda L. Wolfson, United States District Court of New Jersey **Johnson & Johnson Talcum Powder Products Marketing, Sales Practices, and Products Liability Litigation, MDL 2738.** Responsible for review of time and expense submissions of Plaintiff Steering Committee members and common benefit attorneys.

CAPACITY

- Court of Common Pleas, Philadelphia County-civil action
- Negotiated settlement
- Court of Common Pleas, Philadelphia County
- National Multi-District Litigation
- National Multi-District Litigation